

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Shenandoah School Corporation (3435)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$486,781	\$493,334	\$473,433	\$494,542	0.40%	4.46%
Non - Certified Salaries	120	\$188,724	\$189,275	\$193,709	\$200,523	1.53%	3.52%
Social Security Certified	212	\$29,817	\$29,858	\$28,605	\$29,960	0.12%	4.74%
Teacher Retirement Fund, After 7-1-95	216	\$21,297	\$17,307	\$9,843	\$26,165	5.28%	165.83%
Public Employees Retirement Fund	214	\$24,441	\$22,680	\$23,211	\$23,549	-0.93%	1.45%
Social Security Noncertified	211	\$13,882	\$13,879	\$14,160	\$14,648	1.35%	3.45%
Miscellaneous Objects	876 - 899	\$6,066	\$7,471	\$5,655	\$5,318	-3.23%	-5.96%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,527	\$7,105	\$5,087	\$4,660	-11.29%	-8.38%
Operational Supplies	611	\$532	\$4,931	\$779	\$1,081	19.40%	38.76%

Student Instructional Support Total		\$779,066	\$785,841	\$754,481	\$800,446	0.68%	6.09%
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Student Academic Achievement							
Certified Salaries	110	\$3,543,449	\$3,582,883	\$3,373,758	\$3,356,734	-1.34%	-0.50%
Group Health Insurance	222	\$793,808	\$897,331	\$763,364	\$849,097	1.70%	11.23%
Transfer Tuition to Other School Corps Within State	561	\$736,376	\$632,700	\$594,814	\$466,922	-10.76%	-21.50%
Teacher Retirement Fund, After 7-1-95	216	\$347,916	\$292,983	\$282,398	\$276,024	-5.62%	-2.26%
Social Security Certified	212	\$260,327	\$270,083	\$253,204	\$249,212	-1.08%	-1.58%
Non - Certified Salaries	120	\$250,471	\$232,422	\$236,120	\$234,254	-1.66%	-0.79%
Computer Hardware	741	\$0	\$3,433	\$45,832	\$140,687	NA	206.96%
Severance/Early Retirement Pay	213	\$136,800	\$126,980	\$129,978	\$131,167	-1.05%	0.91%
Textbooks	630	\$83,160	\$127,139	\$89,559	\$99,827	4.67%	11.46%
Pre-2008 Object Code - Temporary Salaries	130	\$74,215	\$85,116	\$66,283	\$90,040	4.95%	35.84%
Operational Supplies	611	\$28,106	\$43,130	\$36,884	\$42,405	10.83%	14.97%
Public Employees Retirement Fund	214	\$43,373	\$30,943	\$34,581	\$34,716	-5.41%	0.39%
Other Supplies and Materials	615, 660 - 689	\$34,741	\$25,151	\$24,952	\$31,346	-2.54%	25.62%
Social Security Noncertified	211	\$22,566	\$23,322	\$22,189	\$23,810	1.35%	7.30%
Teacher Retirement Fund, Prior to 7-1-95	215	\$33,540	\$26,335	\$23,030	\$20,796	-11.26%	-9.70%
Connectivity	744	\$0	\$0	\$0	\$15,773	NA	NA
Group Life Insurance	221	\$8,693	\$8,478	\$7,648	\$7,597	-3.31%	-0.68%
Content	747	\$24,848	\$24,245	\$113,064	\$7,558	-25.74%	-93.32%
Library Books	640	\$6,266	\$7,835	\$6,151	\$5,896	-1.51%	-4.15%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Purchased Services	593	\$10,912	\$5,493	\$0	\$5,576	-15.45%	NA
Overtime Salaries	140	\$3,274	\$4,984	\$5,300	\$4,721	9.58%	-10.92%
Travel	580	\$20,279	\$14,613	\$21,429	\$4,159	-32.70%	-80.59%
Other Professional and Technical Services	319	\$7,639	\$8,758	\$3,918	\$3,211	-19.48%	-18.02%
Instruction Services	311	\$0	\$0	\$0	\$1,400	NA	NA
Periodicals	650	\$251	\$361	\$546	\$697	29.07%	27.73%
Dues and Fees	810	\$797	\$772	\$149	\$190	-30.12%	27.52%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$1,053	\$0	\$0	NA	NA
Other Technology Hardware	746	\$4,647	\$11,414	\$4,781	\$0	-100.00%	-100.00%
Postage and Postage Machine Rental	532	\$188	\$182	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$60	\$0	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$6,476,700	\$6,488,138	\$6,139,932	\$6,103,814	-1.47%	-0.59%
Overhead and Operational							
Non - Certified Salaries	120	\$913,696	\$952,388	\$945,327	\$1,051,284	3.57%	11.21%
Food Purchases	614	\$271,254	\$269,079	\$323,867	\$325,792	4.69%	0.59%
Group Health Insurance	222	\$320,338	\$319,065	\$226,921	\$258,162	-5.25%	13.77%
Repairs and Maintenance Services	430	\$89,101	\$61,962	\$162,683	\$228,899	26.60%	40.70%
Student Transportation Services	510	\$314,413	\$311,177	\$280,254	\$191,845	-11.62%	-31.55%
Insurance	520	\$119,259	\$141,932	\$124,341	\$187,790	12.02%	51.03%
Certified Salaries	110	\$105,895	\$107,485	\$109,100	\$112,946	1.62%	3.53%
Light and Power - Other Than Heating and Cooling	625	\$244,146	\$124,882	\$112,722	\$94,942	-21.03%	-15.77%
Tires and Repairs	612	\$60,788	\$116,204	\$54,158	\$93,541	11.38%	72.72%
Vehicles	731	\$0	\$273,626	\$208,814	\$85,574	NA	-59.02%
Social Security Noncertified	211	\$74,715	\$74,315	\$74,001	\$82,009	2.36%	10.82%
Public Employees Retirement Fund	214	\$80,277	\$75,886	\$73,418	\$78,283	-0.63%	6.63%
Other Technology Hardware	746	\$5,325	\$0	\$0	\$77,422	95.27%	NA
Severance/Early Retirement Pay	213	\$97,252	\$81,378	\$65,690	\$77,322	-5.57%	17.71%
Operational Supplies	611	\$44,136	\$63,555	\$55,479	\$61,982	8.86%	11.72%
Gasoline and Lubricants	613	\$74,229	\$74,426	\$56,233	\$56,786	-6.48%	0.98%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$42,000	NA	NA
Equipment	730	\$56,035	\$41,250	\$75,246	\$40,334	-7.89%	-46.40%
Connectivity	744	\$99,866	\$11,742	\$25,568	\$39,000	-20.95%	52.53%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Heating and Cooling for Buildings - Gas	622	\$51,179	\$71,406	\$50,978	\$38,144	-7.09%	-25.17%
Other Purchased Property Services	490 - 499	\$20,526	\$21,333	\$36,812	\$32,505	12.18%	-11.70%
Other Supplies and Materials	615, 660 - 689	\$37,281	\$36,119	\$23,381	\$25,007	-9.50%	6.96%
Pre-2008 Object Code - Temporary Salaries	130	\$35,492	\$12,862	\$18,652	\$22,607	-10.66%	21.20%
Telephone	531	\$14,406	\$17,981	\$17,155	\$20,304	8.96%	18.36%
Other Professional and Technical Services	319	\$16,007	\$10,203	\$7,635	\$17,778	2.66%	132.85%
Removal of Refuse and Garbage	412	\$21,636	\$23,317	\$20,922	\$17,590	-5.04%	-15.92%
Printing and Binding	550	\$19,870	\$9,177	\$13,296	\$14,781	-7.13%	11.17%
Teacher Retirement Fund, After 7-1-95	216	\$14,089	\$11,428	\$11,915	\$11,759	-4.42%	-1.31%
Board Member Compensation	115	\$15,000	\$10,000	\$10,000	\$10,000	-9.64%	0.00%
Bank Service Charges	871	\$9,463	\$5,454	\$5,308	\$8,992	-1.27%	69.40%
Social Security Certified	212	\$8,457	\$8,417	\$8,789	\$8,595	0.40%	-2.21%
Dues and Fees	810	\$4,997	\$8,750	\$6,915	\$7,798	11.77%	12.77%
Data Processing Services	316	\$3,630	\$6,264	\$9,204	\$6,964	17.69%	-24.33%
Other Purchased Services	593	\$5,311	\$5,357	\$3,820	\$6,632	5.71%	73.60%
Overtime Salaries	140	\$2,117	\$6,281	\$3,015	\$4,427	20.25%	46.86%
Travel	580	\$4,893	\$3,567	\$4,806	\$4,137	-4.11%	-13.92%
Heating and Cooling for Buildings - Electricity	621	\$3,232	\$3,271	\$3,232	\$3,232	0.00%	0.00%
Unemployment Insurance	230	\$287	\$1,566	\$16,355	\$1,631	54.41%	-90.03%
Group Life Insurance	221	\$1,873	\$1,676	\$5,562	\$1,443	-6.31%	-74.05%
Advertising	540	\$3,190	\$1,402	\$1,325	\$1,437	-18.07%	8.49%
Official Bond Premiums	525	\$690	\$690	\$690	\$1,090	12.11%	57.97%
Cleaning Services	420	\$0	\$204	\$0	\$842	NA	NA
Miscellaneous Objects	876 - 899	\$960	\$1,608	\$1,621	\$828	-3.63%	-48.89%
Rentals	440	\$719	\$0	\$719	\$769	1.69%	6.95%
Water and Sewage	411	\$715	\$2,122	\$1,062	\$656	-2.16%	-38.27%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$76	\$261	\$444	\$507	60.64%	14.16%
Seldom or Non-Recurring Purchases	873	\$0	\$367	\$367	\$421	NA	14.69%
Content	747	\$26,339	\$66,684	\$0	\$84	-76.22%	NA
Other Employee Benefits	241 - 290	\$1,363	\$0	\$1,311	\$0	-100.00%	-100.00%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$238	\$0	NA	-100.00%
Judgments Against the School Corporation	820	\$0	\$2,500	\$0	\$0	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$163	\$93	\$26	\$0	-100.00%	-100.00%
Postage and Postage Machine Rental	532	\$345	\$1,171	\$1,648	\$0	-100.00%	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Computer Hardware	741	\$60,871	\$0	\$0	\$0	-100.00%	NA
Overhead and Operational Total		\$3,355,905	\$3,451,883	\$3,261,024	\$3,456,871	0.74%	6.01%
Non Operational							
Redemption of Principal	831	\$553,095	\$903,849	\$1,014,668	\$1,291,808	23.62%	27.31%
Interest	832	\$966,751	\$1,095,305	\$558,732	\$604,816	-11.06%	8.25%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$127,514	NA	NA
Content	747	\$83,925	\$70,039	\$54,739	\$110,420	7.10%	101.72%
Certified Salaries	110	\$83,467	\$84,433	\$89,943	\$77,222	-1.93%	-14.14%
Equipment	730	\$441,987	\$184,640	\$47,324	\$66,028	-37.83%	39.52%
Non - Certified Salaries	120	\$55,604	\$51,885	\$58,577	\$65,984	4.37%	12.65%
Dues and Fees	810	\$29,714	\$5,250	\$9,500	\$9,049	-25.71%	-4.75%
Teacher Retirement Fund, After 7-1-95	216	\$5,254	\$7,011	\$7,952	\$7,029	7.55%	-11.60%
Social Security Certified	212	\$6,381	\$6,411	\$6,880	\$5,908	-1.91%	-14.13%
Social Security Noncertified	211	\$4,211	\$3,877	\$4,374	\$4,971	4.24%	13.65%
Public Employees Retirement Fund	214	\$1,381	\$2,116	\$794	\$1,357	-0.44%	70.95%
Operational Supplies	611	\$100	\$654	\$240	\$234	23.71%	-2.41%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,561	\$530	\$197	\$99	-49.77%	-49.54%
Buildings	720	\$20,660	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$44,045	\$87,755	\$0	\$0	-100.00%	NA
Construction Services	450	\$971,719	\$223,680	\$99,091	\$0	-100.00%	-100.00%
Land and Easements	710	\$31,057	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$3,300,912	\$2,727,435	\$1,953,011	\$2,372,440	-7.93%	21.48%
Grand Total		\$13,912,584	\$13,453,297	\$12,108,448	\$12,733,572	-2.19%	5.16%